

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**New Castle Community Sch Corp (3445)**

New Castle Community Sch Corp (3445)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$24,709,012	62.4%	\$27,030,527	60.9%	\$31,940,567	62.4%	\$27,661,356	60.7%
Student Instructional Support	\$3,320,687	8.4%	\$3,569,391	8.0%	\$4,560,854	8.9%	\$4,242,687	9.3%
Overhead and Operational	\$7,221,191	18.2%	\$9,170,481	20.7%	\$9,739,493	19.0%	\$9,264,155	20.3%
Nonoperational	\$4,369,853	11.0%	\$4,614,433	10.4%	\$4,981,191	9.7%	\$4,427,070	9.7%
<b>Grand Total</b>	<b>\$39,620,743</b>		<b>\$44,384,832</b>		<b>\$51,222,104</b>		<b>\$45,595,269</b>	

	FY 2001	FY 2006	FY 2010	FY 2011
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>70.7%</b>	<b>68.9%</b>	<b>71.3%</b>	<b>70.0%</b>



**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2010 - June 2011  
New Castle Community Sch Corp (3445)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten		\$101,689	\$278,975	\$278,392		174%	0%
	11100 Regular Programs; Elementary	\$5,149,908	\$5,047,897	\$8,058,711	\$6,964,769	35%	38%	-14%
	11200 Regular Programs; Middle/Junior High	\$1,906,910	\$1,699,331	\$2,667,016	\$2,535,007	33%	49%	-5%
	11300 Regular Programs; High School	\$3,154,185	\$2,708,343	\$4,216,311	\$3,908,134	24%	44%	-7%
	11350 Regular Programs; High School; Academic Honors Diploma			\$89,513	\$76,088			-15%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs		\$31,269				-100%	
	11440 Vocational Education; Health Occupations	\$77,349	\$85,914	\$160,886	\$160,582	108%	87%	0%
	11450 Vocational Education; Consumer and Homemaking	\$121,152	\$105,643	\$222,120	\$167,105	38%	58%	-25%
	11460 Vocational Education; Occupational Home Economics	\$43,519	\$44,230	\$74,378	\$73,583	69%	66%	-1%
	11470 Vocational Education; Business Education		\$16,890	\$44,915	\$49,005		190%	9%
	11480 Vocational Education; Industrial Education A	\$202,470	\$251,881	\$498,357	\$439,534	117%	75%	-12%
	11490 Vocational Education; Industrial Education B			\$189,992	\$237,405			25%
	11510 Vocational Education; Cooperative Education	\$50,608	\$46,384	\$58,741	\$57,516	14%	24%	-2%
	11590 Other Vocational Education Programs	\$533,244	\$526,408	\$387,841	\$297,278	-44%	-44%	-23%
	11630 Regular Programs; Alternative Education Programs; High School	\$26,151	\$33,049	\$114,159	\$117,873	351%	257%	3%
	11910 Other Regular Programs; Competency Testing	\$6,990	\$6,408			-100%	-100%	
	12210 Mental Disabilities; Mild Mental Disabilities	\$290,852	\$769,579	\$443,146	\$370,936	28%	-52%	-16%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$138,159	\$174,657	\$290,314	\$314,683	128%	80%	8%
	12230 Mental Disabilities; Severe Mental Disabilities	\$577,827	\$628,449	\$598,785	\$488,784	-15%	-22%	-18%
	12310 Physical Impairment; Orthopedic Impairment	\$93,217	\$92,520	\$37,572	\$40,092	-57%	-57%	7%
	12320 Physical Impairment; Multiple Disabilities	\$50,016	\$54,032	\$90,294	\$69,062	38%	28%	-24%
	12330 Physical Impairment; Visual Impairment	\$46,832	\$54,417	\$69,542	\$74,433	59%	37%	7%
	12340 Physical Impairment; Hearing Impairment	\$99,693	\$73,109	\$236,798	\$220,585	121%	202%	-7%
	12350 Physical Impairment; Homebound	\$15,674	\$26,191	\$4,034	\$9,782	-38%	-63%	142%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$500,046	\$489,894	\$933,822	\$876,476	75%	79%	-6%
	12420 Emotional Disabilities; Emotional Disabilities; All Others			\$127,486	\$271,778			113%
	12510 Culturally Different; Communication Disorders	\$139,986	\$289,962	\$318,531	\$326,537	133%	13%	3%
	12520 Culturally Different; Compensatory	\$239,256	\$97,153	\$149,917	\$131,435	-45%	35%	-12%
	12610 Learning Disability	\$1,159,303	\$1,016,031	\$2,572,395	\$2,090,072	80%	106%	-19%
	12810 Special Education Preschool	\$243,470	\$246,941	\$579,648	\$488,523	101%	98%	-16%
	12900 Other Special Programs	\$801,727	\$1,159,296	\$2,613,958	\$1,459,637	82%	26%	-44%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$627,745	\$546,128	\$569,646	\$592,784	-6%	9%	4%
	13200 Adult/Continuing Education Programs; Advanced Adult Education		\$2,924				-100%	
	13600 Adult/Continuing Education Programs; Special Interest Programs		\$1,000				-100%	
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$98,688	\$45,535	\$4,054	\$1,173	-99%	-97%	-71%
	14300 Summer School Programs; High School	-\$4,702	\$25,009		\$16,407		-34%	
	16100 Remediation Testing	\$172,026	\$120,459	\$89,644	\$68,158	-60%	-43%	-24%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition			\$115,607				-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$288,144	\$370,077	\$585,960	\$500,454	74%	35%	-15%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$1,554,233	\$2,576,246	\$2,488,189	\$2,182,613	40%	-15%	-12%
	17900 Payments to Other Governmental Units Within State; Other	\$338	\$10,127	\$791	\$740	119%	-93%	-6%
	22110 Improvement of Instruction; Service Area Direction		\$430				-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$134,034	\$155,265	\$373,195	\$487,028	263%	214%	31%
	22130 Improvement of Instruction; Instructional Staff Training	\$20,467	\$29,412	-\$698		-100%	-100%	
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$31,837	\$63,426	\$91,728	\$120,892	280%	91%	32%
	22220 Library/Media Services; School Library	\$417,692	\$355,033	\$599,513	\$501,788	20%	41%	-16%
	22230 Library/Media Services; Audiovisual	\$8,972	\$1,723	\$1,513	\$3,995	-55%	132%	164%
	22240 Library/Media Services; Educational Television	\$25,045				-100%		
	22250 Library/Media Services; Computer Assisted Instruction Services	\$296,624	\$12,769			-100%	-100%	
	22290 Library/Media Services; Other Educational Media Services	\$1,227				-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$188,899	\$44,315	\$125,932	\$80,038	-58%	81%	-36%
	22350 Instruction, Related Technology; Systems Operations			\$178,991	\$724			-100%
	22360 Instruction, Related Technology; Network Support	\$37,799	\$161,128	\$367,115	\$350,960	> 500%	118%	-4%
	22900 Other Support Service, Instructional Staff			\$31,631	\$72,569			129%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$248,197	\$378,600	\$189,598	\$85,949	-65%	-77%	-55%
	26497 2007 Account Code - Teachers Retirement Fund	\$785,679	\$1,086,853					
<b>Student Academic Achievement Total</b>		<b>\$20,601,487</b>	<b>\$21,864,025</b>	<b>\$31,940,567</b>	<b>\$27,661,356</b>	<b>34%</b>	<b>27%</b>	<b>-13%</b>
<b>Student Instructional Support</b>								

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**New Castle Community Sch Corp (3445)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	21120 Attendance and Social Work Services; Attendance Services	\$30,640	\$32,975	\$5,003	\$676	-98%	-98%	-86%
	21220 Guidance Services; Counseling Services	\$446,491	\$431,156	\$654,251	\$742,243	66%	72%	13%
	21250 Guidance Services; Records Maintenance	\$4,122				-100%		
	21340 Health Services; Nurse Services	\$89,847	\$96,358	\$210,991	\$192,811	115%	100%	-9%
	21390 Health Services; Other Health Services	\$18,580	\$65,852	\$172,721	\$147,766	> 500%	124%	-14%
	21420 Psychological Testing	\$120,369	\$227,791	\$276,501	\$232,514	93%	2%	-16%
	21430 Psychological Counseling	\$175,575	\$112,373	\$73,494	\$76,304	-57%	-32%	4%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$30,148				-100%		
	21890 Special Education Administration; Other Special Education Administration		\$12,522	\$184,946	\$87,064		> 500%	-53%
	21990 Other Support Services, Students; Other Student Services		\$800	\$3,276			-100%	-100%
	24100 Office of The Principal	\$1,271,883	\$1,358,916	\$2,426,290	\$2,181,821	72%	61%	-10%
	24900 Other Support Services, School Administration	\$489,957	\$444,739	\$553,380	\$581,488	19%	31%	5%
<b>Student Instructional Support Total</b>		<b>\$2,677,612</b>	<b>\$2,783,483</b>	<b>\$4,560,854</b>	<b>\$4,242,687</b>	<b>58%</b>	<b>52%</b>	<b>-7%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$8,850	\$8,852	\$9,131	\$9,370	6%	6%	3%
	23120 Board of Education; Service Area Assistants	\$73,047	\$81,878	\$20,026	\$26,204	-64%	-68%	31%
	23150 Board of Education; Legal Services	\$34,281	\$18,217	\$14,516	\$23,281	-32%	28%	60%
	23160 Board of Education; Promotion Expenses	\$4,877	\$2,256	\$178	\$291	-94%	-87%	63%
	23210 Executive Administration; Office of The Superintendent	\$314,077	\$279,191	\$521,629	\$479,322	53%	72%	-8%
	23290 Executive Administration; Other Executive Administration Services	\$11,223	\$6,874	\$15,494	\$13,148	17%	91%	-15%
	25110 Fiscal Services; Office of The Business Manager	\$227,607	\$213,803	\$349,294	\$342,517	50%	60%	-2%
	25120 Fiscal Services; Service Area Direction			\$2,256	\$309			-86%
	25191 Other Fiscal Services; Refund of Revenue	\$7,339	\$375	\$406	\$7,071	-4%	> 500%	> 500%
	25199 Other Fiscal Services; Other	\$18,252	\$3,821	\$4,375	\$3,819	-79%	0%	-13%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing			\$8,519				-100%
	25400 Planning, Research, Development and Evaluation	\$17,002	\$16,209	\$4,420	-\$163	-101%	-101%	-104%
	25710 Personnel Services; Supervision of Personnel Services	\$8,253	\$9,949	\$1,006	\$786	-90%	-92%	-22%
	25750 Personnel Services; Health Services			\$83,647	\$77,030			-8%
	25790 Personnel Services; Other Professional Services			\$18,264	\$201,277			> 500%
	25890 Other Technology Services	\$34,682	\$367	\$3,622	\$523	-98%	43%	-86%
	25990 Other Support Services, Central	\$91	\$35			-100%	-100%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$831		\$84,427	\$84,482	> 500%		0%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,402,862	\$3,116,960	\$4,238,246	\$3,593,980	50%	15%	-15%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$300,076	\$289,809	\$332,989	\$387,989	29%	34%	17%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$510	\$1,124					
	26499 2007 Account Code - Other	\$122,883	\$755,121					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$17,731	\$15			-100%	-100%	
	26600 Operation and Maintenance of Plant Services; Security Services			\$21,510	\$22,176			3%
	26700 Operation and Maintenance of Plant Services; Insurance	\$108,122	\$155,597	\$222,153	\$220,158	104%	41%	-1%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$283,151	\$313,893	\$332,737	\$328,354	16%	5%	-1%
	27010 Student Transportation; Service Area Direction	\$193,606	\$194,830	\$314,522	\$175,250	-9%	-10%	-44%
	27100 Student Transportation; Vehicle Operation	\$382,498	\$419,463	\$702,352	\$782,435	105%	87%	11%
	27200 Student Transportation; Monitoring Services	\$45,046	\$50,187	\$59,150	\$56,668	26%	13%	-4%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$238,179	\$357,983	\$417,091	\$481,657	102%	35%	15%
	27400 Student Transportation; Purchase of School Buses	\$128,499	\$162,778	\$196,264	\$265,069	106%	63%	35%
	27500 Student Transportation; Insurance on Buses	\$12,113	\$58,978	\$65,213	\$62,192	413%	5%	-5%
	27900 Student Transportation; Other Student Transportation Services	\$124,243	\$91,003	\$105,330	\$91,894	-26%	1%	-13%
	31100 Food Services Operations; Service Area Direction	\$188,974	\$202,102	\$273,351	\$351,030	86%	74%	28%
	31200 Food Services Operations; Food Preparation and Dispensing	\$331,224	\$298,752	\$492,434	\$359,019	8%	20%	-27%
	31300 Food Services Operations; Food Delivery	\$27,445	\$22,137	\$37,530	\$30,558	11%	38%	-19%
	31400 Food Services Operations; Food Purchases	\$563,804	\$599,679	\$694,517	\$688,232	22%	15%	-1%
	31900 Other Food Services	\$61,082	\$64,580	\$92,894	\$98,227	61%	52%	6%
<b>Overhead and Operational Total</b>		<b>\$6,292,460</b>	<b>\$7,796,819</b>	<b>\$9,739,493</b>	<b>\$9,264,155</b>	<b>47%</b>	<b>19%</b>	<b>-5%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$4,731	\$2,315	\$20,000		-100%	-100%	-100%
	33200 Community Recreation	\$20,264	\$2,918			-100%	-100%	
	33300 Civic Services	\$39	\$46,571	\$51,002	\$21,855	> 500%	-53%	-57%
	33400 Athletic Coaches	\$281,555	\$305,188	\$407,959	\$435,064	55%	43%	7%
	33500 Welfare Activities Services		\$5,335				-100%	

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**New Castle Community Sch Corp (3445)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	33940 Child Care Services	\$32,157	\$69,804	\$100,639	\$96,831	201%	39%	-4%
	33990 Other Community Services; Other	\$87,346	\$27,206	\$23,787	\$27,990	-68%	3%	18%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$270	\$8,329	\$20,810	\$27,943	> 500%	236%	34%
	43000 Facilities Acquisition and Construction; Professional Services		\$70,250	\$38,025	\$48,532		-31%	28%
	45100 Building Acquisition, Construction and Improvements	\$397,262	\$255,756	\$537,948	\$185,810	-53%	-27%	-65%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts				\$188,122			
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$60,724	\$80,499	\$44,580	\$21,872	-64%	-73%	-51%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$17,787	\$35,984	\$51,683	\$56,023	215%	56%	8%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$802,302	\$686,400	\$953,753	\$641,302	-20%	-7%	-33%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$90,544	\$32,314	\$1,187		-100%	-100%	-100%
	51100 Debt Services; Principal on Debt; Bonds		\$435,000	\$495,000	\$515,000		18%	4%
	52100 Debt Services; Interest on Debt; Bonds		\$196,219	\$131,431	\$111,237		-43%	-15%
	52200 Debt Services; Interest on Debt; Temporary Loans			\$736				-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,300,000	\$900,000	\$547,000	\$600,500	-54%	-33%	10%
	53150 Debt Services; Lease Rental; Buildings ; Interest		\$115,000	\$185,000	\$155,563		35%	-16%
	54200 Common School Fund; Principal	\$1,170,066	\$1,230,866	\$899,077	\$874,440	-25%	-29%	-3%
	54250 Common School Fund; Interest			\$449,075	\$396,487			-12%
	60700 Nonprogramed Charges; Scholarships			\$22,500	\$22,500			0%
<b>Nonoperational Total</b>		<b>\$4,265,046</b>	<b>\$4,505,955</b>	<b>\$4,981,191</b>	<b>\$4,427,070</b>	<b>4%</b>	<b>-2%</b>	<b>-11%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$414,591	\$427,930					
	26492 2007 Account Code - Social Security	\$1,669,092	\$1,657,781					
	26493 2007 Account Code - Workmen's Compensation	\$87,326	\$220,670					
	26494 2007 Account Code - Group Insurance	\$3,434,910	\$4,932,972					
	26496 2007 Account Code - Unemployment Compensation	\$2,621	\$24,678					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$175,599	\$170,519					
<b>Prorated By Fund Total</b>		<b>\$5,784,137</b>	<b>\$7,434,550</b>					